



2025-2026 REQUESTED DOCUMENTS FOR CYCLICAL FISCAL MONITORING

Fiscal Monitoring Checklist – All items are uploaded to MCAPS FY25 LEA Fiscal Documents – Cyclical Fiscal Monitoring

Section 1: Cost Principles

- ☐ Expenditure Reports (2610 (611), 2620 (619), CCEIS, Private School, and 1130 if applicable) capturing July 1, 2024-June 30, 2025
- ☐ Procurement Packets identified by the monitoring team
- ☐ Budget vs. Expenditure Reports
- ☐ History Transaction Reports (detailed expenditure reports reflecting PO, Vendor name, Check # with amount, Claim #, etc.)
- ☐ Vendor Contracts with supporting documentation (approved contract, second quote if required, SAM.gov documentation)

Section 2: Time and Effort

- ☐ List of employees paid with funds 2610 or 2620, providing name, position, location, contract amount with funding percentage (Complete chart provided by MDE)
- ☐ Semi-Annuals and Personnel Activity Reports (PAR) (July 1, 2024-June 30, 2025)
- ☐ Contracts for certified personnel and at-will work agreements for non-certified personnel paid using 2610 and/or 2620 funds
- ☐ Contracts for certified personnel and at-will work agreements for non-certified personnel paid using 2610 and/or 2620 funds in combination with State/district funds (1130, 1120, if applicable)
- ☐ Supplemental agreements (if applicable)
- ☐ Payroll Report July 1, 2024- June 30, 2025 – Cumulative earnings distribution by employee reports (Must be reflective of all funding sources used)

Section 3: IDEA Fiscal Requirements

- ☐ Expenditure Reports for Parentally Placed Private School Children and C/CEIS
- ☐ Budget vs. Expenditure Reports for Parentally Placed Private School and C/CEIS
- ☐ Personnel salaries reports for C/CEIS and/or Parentally Placed Private School
- ☐ Carry-over budget reports for Parentally Placed Private School and/or C/CEIS (if applicable)
- ☐ Private School contact confirmation and agreement documents
- ☐ Application page of MCAPS plan of the Private School/CCEIS and the amount required.
- ☐ Procurement packets for all transactions related to Private School/CCEIS activities
- ☐ School-wide Program documentation (if applicable)

Section 4: Financial System Review

- ☐ Budget vs. Expenditure Reports (FY25) Part B (611) and Preschool (619) (Statement of Expenditure Report)
- ☐ Office of Grants Management indirect cost rate agreement letter
- ☐ Federal Award Notifications (FY25) Part B (611) and Preschool (619)
- ☐ Expenditure reports reflective of the approved revisions (if applicable)
- ☐ Request for funds documentation (July 1, 2024 - June 30, 2025)

Section 5: Written Fiscal Policies and Procedures

- ☐ LEA's special education fiscal procedural manual

LEA's fiscal policies shall include:

- ☐ Written Conflict of Interest Policy 2 CFR §200.318(c)
- ☐ Fiscal Record Retention Policy 2 CFR §200.334
- ☐ Written Travel Policy 2 CFR §200.473-475
- ☐ Debarment and Suspension Policy 2 CFR §200.214, 332, 341
- ☐ Local Geographical Preferences Policy 2 CFR §200.319

LEA's fiscal procedures shall include:

- ☐ Cost Principles 2 CFR §200. Subpart E
- ☐ Written Procurement 2 CFR §200.318,319(c)
- ☐ Time and Effort Procedures 2 CFR §200.430, 403(a)
- ☐ Inventory Management 2 CFR §200.313
- ☐ Written Cash Management 2 CFR §200.302, 305, 3 CFR Part 205
- ☐ Separation of duties 2 CFR §200.303
- ☐ Written Allowability Procedures 2 CFR §200.302(b)(7), 2CFR 200.403-405

Section 6: Additional Information

☐ Listing of all equipment purchased with IDEA Part B and Preschool federal (FY25) funds to include the following:

- ☐ Serial number or other identification number
- ☐ Description of property
- ☐ Source of funding for the property
- ☐ Who holds the title/custodian of the property
- ☐ Acquisition date
- ☐ Acquisition cost of property
- ☐ Percentage of Federal funds used to acquire property
- ☐ Location of property
- ☐ Condition of property
- ☐ Disposition of property

☐ **LEA's Inventory Procedures that include:**

- ☐ Process performed when inventory is received
- ☐ Process describing what type of property is tagged and what position/office performs the tagging
- ☐ Process to adjust the inventory records in the event the property is sold, lost, or stolen, or cannot be repaired
- ☐ Process describing how the physical inventory is performed
- ☐ Sample proof physical inventory of property is reconciled with property records at least once every two years

☐ **Additional information requested by monitors**

- ☐ After the collection period, monitors may request additional information from the LEA to be loaded

Section 7: Monitoring Reports

- ☐ LEA's Fiscal Monitoring Self-Assessment
- ☐ LEA's Final Fiscal Monitoring Report
- ☐ Letters to the LEA

Time & Effort LEA Document

Upload documents in WORD format

Instructions:

Using the chart below, list all special education staff funded through IDEA Part B (611) and/or Preschool (619) funds. Be sure to include individuals whose salaries are split between these and other funding sources.

Required Documentation to Upload:

- Time and Effort Chart
- Contract or At-Will Agreement
- Supplement/Stipend Agreement (if applicable)
- Salary Distribution Reports
- Semi-Annals or PARS

Note: If a contract or at-will agreement is not available for classified staff, please provide evidence of the individual's pay schedule.

#	Employee Name	Position Location	Contract Amount	Additional <u>Supplement</u> Reason	Fund Source and Percentages	Note
	Employee Sample	TA/Bus Driver Example Elementary	\$20,196.00	\$600.00 Bus driver	2610/90% 1120/10%	Pay docked due to missing days
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